

EX PARTE OR LATE FILED

CC 95-60

FEDERAL COMMUNICATIONS COMMISSION
WASHINGTON, D.C. 20554

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IN REPLY REFER TO: 1600E

November 28, 1995

Mr. Anthony Alessi
Director-Federal Relations
Ameritech
1401 H St., N.W., Suite 1100
Washington, D.C. 20005

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'APR 30 1996
FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF SECRETARY

Re: Expense Limit Data Request
CC Docket No. 95-60

Dear Mr. Alessi:

On May 31, 1995, the Commission released a Notice of Proposed Rulemaking ("NPRM") to amend Part 32 to raise the expense limit for certain items of equipment from \$500 to \$750. The purpose of this data request is to obtain more detailed information relating to expense limits before finalizing the expense limit increase.

To assist us in determining the appropriate expense limit, we request that you complete the attached data request. I ask that you provide the data on hard copy using the attached format (see Attachment 1) and also provide an electronic data file using Lotus 123 Format (see Attachment 2). In addition, please explain what types of internal controls you have in place for tracking items that are expensed. This request must be completed by December 14, 1995. Please send your response to: Kenneth M. Ackerman; Chief, Accounting Systems Branch; Federal Communications Commission; 2000 L St., N.W., Room 812; Washington, D.C. 20554. If you have any questions please contact either Debbie Weber or Tom Petras of my staff at 202-418-0810.

Sincerely,

Kenneth M. Ackerman

Kenneth M. Ackerman
Chief, Accounting Systems Branch

Attachments

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CC Docket 95-60

2000 West Ameritech Center Drive
4G50
Hoffman Estates, IL 60196
Office 708/248-3398
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Robin Gleason
Director - Regulatory Finance

January 16, 1996

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FEDERAL COMMUNICATIONS COMMISSION
OFFICE OF SECRETARY

Mr. Kenneth M. Ackerman
Chief, Accounting Systems Branch
Federal Communications Commission
2000 L Street, N.W. - Suite 812
Washington, D.C. 20554

RE: Expense Limit Data Request, CC Docket No. 95-60
Vintage Amortization Accounting (VAL), RM-8640

Dear Mr. Ackerman,

In response to your letter to Mr. Anthony Alessi of November 28, 1995, attached is the information (hard copy and diskette) relating to expense limits. Also attached are Ameritech's responses to questions raised by you and members of your staff at a meeting held on October 24, 1995 pertaining to Vintage Amortization Accounting (VAL), RM-8640.

The information demonstrates that raising the expense limit to any amount less than \$ 2,000 is not practical. Raising the limit to \$ 750 for example would only impact about 3 percent of the net investment in general support assets and 16 percent of the number of plant items and would cost more to implement than any benefit derived. Indeed, the investment under the \$ 2000 limit comprises only 13.6 percent of the total net investment in general support assets but 45 percent of the number of items. With a \$ 2000 expense limit, Ameritech estimates annual cost savings of \$ 1.7 M. Ameritech continues to believe that a \$ 2000 limit is appropriate and should be adopted.

With respect to the internal controls in place for tracking items that are expensed, Ameritech has three principal internal controls to safeguard the investment: 1) there is extensive physical security which consists of guards, package searches, and video surveillance; 2) budget monitoring, analysis, and accountability; 3) business case justification for large scale replacements.

Please call either me or Mr. Anthony Alessi (202 326-3822) if you wish to discuss further.

Sincerely,

Robin M. Gleason

Attachment

No. of Copies rec'd 1
List ABCDE

AMERITECH
Vintage Amortization Accounting
RM-8640, January 16, 1996

Follow-Up Q&As to Vintage Amortization Level (VAL) Ex Parte

1. Ameritech estimates that it could save approximately \$ 3.4 M annually using VAL (See Ameritech comments in RM-8640 and Ex Parte of October 23, 1995). What percentage of total continuing property record (CPR) maintenance cost for general support assets does this represent ?

Response: The \$ 3.4 M estimated annual savings associated with the implementation of VAL represents approximately 26 percent of total CPR maintenance costs for general support assets. These savings are predominately in labor costs.

2. If the Commission orders VAL, do the savings become an exogenous adjustment ?

Response: No. The Commission currently provides that exogenous treatment be used for economic costs (beyond the control of a carrier and not in the GDP-PI) that impact cash flow and have an affect on prices (See First Report and Order in CC Docket No. 94-1, released April 7, 1995, In the Matter of Price Cap Performance Review for Local Exchange Carriers). The estimated annual savings are not expected to affect Ameritech's cash flow and prices. Rather, the labor costs associated with managing the CPR for General Support Assets are expected to be used for other activities within the company. Any impact on cash flow would be immaterial.

3. Can Ameritech quantify how much is spent on the non-CPR internal controls related to existing assets ?

Response: Ameritech estimates it spends \$ 5.2 M annually on non-CPR internal controls for general support assets which consists of \$ 4.9 M on physical security and \$.3 M on budget analysis and business case justification for replacement equipment.



Anthony M. Alessi
Director
Federal Relations

January 16, 1996

Mr. William F. Caton
Acting Secretary
Federal Communications Commission
1919 M Street, NW
Room 222
Washington, DC 20554

Re: **Ex Parte Statement**
Vintage Amortization Accounting (VAL), RM-8640
Expense Limit Petition, Docket 95-60, RM-8448

Dear Mr. Caton:

On January 16, 1996, Ameritech responded to an Accounting and Audits Division information request dated November 28, 1995 on the expense limit petition, Docket 95-60, RM-8448. Ameritech also responded to questions raised by Mr. Kenneth Ackerman, Chief, Audits Branch, and members of his staff in connection with the Vintage Amortization Accounting (VAL) Petition, RM-8640.

Sincerely,

A handwritten signature in cursive script that reads "Anthony M. Alessi".

cc: K. Ackerman

Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					> \$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		127399	127399
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	252	237	12	34		6619	7154
2116	Other Work Equipment	4093	3418	3757	5183		95347	111798
2122	Furniture	2736	992	977	1055		6046	11806
2123	Office Support Equipment	190	468	840	786		18949	21233
2123	Co Communications Equip	0	76	47	16		12206	12345
2124	Gen'l Purpose Computers	1034	4554	4901	22952		242359	275800
TOTAL INVESTMENT		8305	9745	10534	30026		508925	567535

Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					> \$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		68167	68167
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	-75	-70	-4	-10		-1968	-2127
2116	Other Work Equipment	1359	1135	1247	1721		31651	37112
2122	Furniture	1097	398	392	423		2424	4734
2123	Office Support Equipment	104	255	458	429		10337	11583
2123	Co Communications Equip	0	1	1	0		162	164
2124	Gen'l Purpose Computers	741	3265	3514	16454		173748	197722
TOTAL ACCUM. DEPRECIATION		3220	4983	5608	18017		201675	317355
TOTAL NET INVESTMENT		5079	4762	4926	11009		224403	250180

Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	11078	11078
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	396	275	10	9	596	1286
2116	Other Work Equipment	6428	3854	3040	3028	14907	31257
2122	Furniture	4461	1154	796	591	6652	13654
2123	Office Support Equipment	310	564	668	464	3166	5172
2123	Co Communications Equip	0	86	39	9	287	421
2124	Gen'l Purpose Computers	1654	5310	3813	12604	19670	43051
TOTAL ITEMS IN SERVICE		13249	11243	8366	16705	56356	105919

Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	214	308	398	510

REGION/COMPANY AMERITECH JURISDICTION ILLINOIS Page 3 of 4

Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	> \$2000 G	
2112	Motor Vehicles	0	0	0	0	0	0
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	0	0
2116	Other Work Equipment	44	26	70	38	2266	2444
2122	Furniture	0	0	0	0	0	0
2123	Office Support Equipment	0	0	0	0	0	0
2123	Co Communications Equip	0	0	0	0	0	0
2124	Gen'l Purpose Computers	1	3	3	0	139	146
TOTAL INVESTMENT		45	29	73	38	2405	2590

Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	> \$2000 G	
2112	Motor Vehicles	0	0	0	0	0	0
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	0	0
2116	Other Work Equipment	67	27	54	20	456	624
2122	Furniture	0	0	0	0	0	0
2123	Office Support Equipment	0	0	0	0	0	0
2123	Co Communications Equip	0	0	0	0	0	0
2124	Gen'l Purpose Computers	1	3	3	0	11	18
TOTAL ITEMS IN SERVICE		68	30	57	20	467	642

Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					> \$2000 G	ACCOUNT TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	135	17	47	45		2816	3060
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	12	31	31	172		466	712
TOTAL INVESTMENT		147	48	78	217		3282	3772

Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					> \$2000 G	TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	214	19	37	23		530	823
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	18	36	25	102		72	251
TOTAL ITEMS IN SERVICE		232	55	62	126		602	1077

Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		32777	32777
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	5	6	3	5		1052	1071
2116	Other Work Equipment	1161	1301	1949	1611		10437	16459
2122	Furniture	1211	385	396	267		690	2949
2123	Office Support Equipment	309	317	296	170		2683	3775
2123	Co Communications Equip	3	1	9	10		7103	7126
2124	Gen'l Purpose Computers	4302	5607	1099	2592		125799	139399
TOTAL INVESTMENT		6991	7617	3752	4655		180541	203556

Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		18660	18660
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	2	3	1	2		520	529
2116	Other Work Equipment	777	870	1304	1078		6983	11012
2122	Furniture	387	123	126	85		220	942
2123	Office Support Equipment	74	76	71	41		644	906
2123	Co Communications Equip	2	1	7	7		5297	5314
2124	Gen'l Purpose Computers	3597	4688	919	2167		105176	116546
TOTAL ACCUM. DEPRECIATI		4839	5761	2429	3381		137499	153909
TOTAL NET INVESTMENT		2152	1856	1323	1274		43042	49647

Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	671	671
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	8	7	2	3	88	108
2116	Other Work Equipment	1881	1462	1595	945	1734	7617
2122	Furniture	2072	442	316	158	204	3192
2123	Office Support Equipment	506	365	247	99	235	1452
2123	Co Communications Equip	6	1	7	6	124	144
2124	Gen'l Purpose Computers	6481	6112	981	1449	7362	22385
TOTAL ITEMS IN SERVICE		10954	8389	3148	2660	10418	35569

Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	71	104	131	170

Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					> \$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	11	10	44	16		780	861
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		0	0
TOTAL INVESTMENT		11	10	44	16		780	861

Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					> \$2000 G	TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	18	10	34	9		146	217
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		0	0
TOTAL ITEMS IN SERVICE		18	10	34	9		146	217

REGION/COMPANY AMERITECH JURISDICTION INDIANA Page 4 of 4

Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		5	5
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	14	2	24	14		627	681
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	5	2	2	0		19	28
TOTAL INVESTMENT		19	4	26	14		651	714

Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					>\$2000 G	TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		2	2
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	23	2	19	8		121	173
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	8	2	2	0		5	17
TOTAL ITEMS IN SERVICE		31	4	21	8		128	192

Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		1581	1581
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	60	57	49	81		5102	5349
2116	Other Work Equipment	2853	3766	8024	6340		65682	86665
2122	Furniture	1365	976	739	581		7206	10867
2123	Office Support Equipment	751	721	574	581		14411	17038
2123	Co Communications Equip	30	112	456	108		258	964
2124	Gen'l Purpose Computers	7492	5745	8635	11401		137416	170689
TOTAL INVESTMENT		12551	11377	18477	19092		231656	293153

Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		1435	1435
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	-10	-9	-8	-13		-833	-873
2116	Other Work Equipment	745	984	2096	1656		17157	22638
2122	Furniture	561	401	304	239		2959	4463
2123	Office Support Equipment	536	514	409	414		10277	12150
2123	Co Communications Equip	12	43	175	41		99	370
2124	Gen'l Purpose Computers	5384	4128	6205	8102		98745	122654
TOTAL ACCUM. DEPRECIATION		7227	6061	9181	10530		129839	162837
TOTAL NET INVESTMENT		5324	5316	9296	8562		101817	130316

Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	> \$2000 G	
2112	Motor Vehicles	0	0	0	0	32	32
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	108	74	42	50	790	1064
2116	Other Work Equipment	4580	4399	6531	3619	20338	39467
2122	Furniture	4018	1152	614	327	54083	60194
2123	Office Support Equipment	1239	835	477	340	6042	8933
2123	Co Communications Equip	51	138	382	62	91	724
2124	Gen'l Purpose Computers	11805	6310	7123	6501	36984	68723
TOTAL ITEMS IN SERVICE		21801	12908	15169	10899	118360	179137

Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	214	308	398	510

Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					> \$2000 G	ACCOUNT TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	1	1	0		17	19
2116	Other Work Equipment	53	38	244	293		3460	4088
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	5	6	0		0	11
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		0	0
TOTAL INVESTMENT		53	44	251	293		3477	4118

Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					> \$2000 G	TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	1	1	0		4	6
2116	Other Work Equipment	84	43	188	160		611	1086
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	5	5	0		0	10
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		0	0
TOTAL ITEMS IN SERVICE		84	49	194	160		615	1102

REGION/COMPANY AMERITECH JURISDICTION MICHIGAN Page 4 of 4

Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					> \$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		2	2
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	2	2		14	18
2116	Other Work Equipment	26	40	36	48		1789	1939
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		358	358
TOTAL INVESTMENT		26	40	38	50		2163	2317

Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					> \$2000 G	TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		1	1
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	2	1		4	7
2116	Other Work Equipment	39	45	29	26		393	532
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		9	9
TOTAL ITEMS IN SERVICE		39	45	31	27		407	549

Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		78124	78124
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	159		3210	3369
2116	Other Work Equipment	692	920	1211	4744		32308	39875
2122	Furniture	1015	458	458	1247		5081	8259
2123	Office Support Equipment	241	382	327	356		7111	8417
2123	Co Communications Equip	19	755	32	2		10395	11203
2124	Gen'l Purpose Computers	2877	2964	3703	2637		198244	210425
TOTAL INVESTMENT		4844	5479	5731	9145		334473	359672

Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		41781	41781
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	63		1276	1339
2116	Other Work Equipment	245	326	429	1682		11454	14137
2122	Furniture	398	179	179	488		1990	3235
2123	Office Support Equipment	35	56	48	52		1038	1229
2123	Co Communications Equip	11	432	18	1		5946	6408
2124	Gen'l Purpose Computers	1963	2023	2527	1799		135274	143586
TOTAL	ACCUM. DEPRECIATI	2652	3016	3202	4086		198760	211715
TOTAL	NET INVESTMENT	2192	2463	2529	5059		135713	147957

Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	> \$2000 G	
2112	Motor Vehicles	0	0	0	0	3768	3768
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	97	1286	1383
2116	Other Work Equipment	1142	1070	1032	2719	3132	9095
2122	Furniture	1737	536	366	719	8070	11428
2123	Office Support Equipment	384	446	270	202	896	2198
2123	Co Communications Equip	28	846	23	1	54	952
2124	Gen'l Purpose Computers	4518	3457	2982	1476	10993	23426
TOTAL ITEMS IN SERVICE		7809	6355	4673	5214	28199	52250

Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	143	206	264	338

Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					> \$2000 G	ACCOUNT TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	26	7	6	52		2023	2114
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		0	0
TOTAL INVESTMENT		26	7	6	52		2023	2114

Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					> \$2000 G	TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		0	0
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	38	8	5	28		391	470
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	0	0	0	0		0	0
TOTAL ITEMS IN SERVICE		38	8	5	28		391	470

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Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					>\$2000 G	ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		8	8
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	12	11	29	214		1441	1707
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	9	4	3	7		96	119
TOTAL INVESTMENT		21	15	32	221		1545	1834

Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					>\$2000 G	TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		3	3
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	0	0	0	0		0	0
2116	Other Work Equipment	18	12	23	127		272	452
2122	Furniture	0	0	0	0		0	0
2123	Office Support Equipment	0	0	0	0		0	0
2123	Co Communications Equip	0	0	0	0		0	0
2124	Gen'l Purpose Computers	15	4	2	4		6	31
TOTAL ITEMS IN SERVICE		33	16	25	131		281	486

Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					> \$2000 G	ACCOUNT TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		1256	1256
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	48	31	34	26		1073	1212
2116	Other Work Equipment	1261	1081	1820	1575		28782	34519
2122	Furniture	3251	923	534	663		1948	7319
2123	Office Support Equipment	468	395	472	336		9522	11193
2123	Co Communications Equip	204	55	1023	2		1952	3236
2124	Gen'l Purpose Computers	4476	4014	5505	5331		93038	112364
TOTAL INVESTMENT		9708	6499	9388	7933		137571	171099

Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					> \$2000 G	ACCOUNT TOTAL H = C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F			
2112	Motor Vehicles	0	0	0	0		1060	1060
2113	Aircraft	0	0	0	0		0	0
2114	Special Purpose Vehicles	0	0	0	0		0	0
2115	Garage Work Equipment	12	8	9	7		274	309
2116	Other Work Equipment	390	334	562	487		8893	10666
2122	Furniture	1356	385	223	277		813	3053
2123	Office Support Equipment	223	189	225	160		4544	5342
2123	Co Communications Equip	128	34	641	1		1223	2027
2124	Gen'l Purpose Computers	3642	3266	4479	4337		75696	91420
TOTAL	ACCUM. DEPRECIATI	5751	4216	6139	5269		92503	113877
TOTAL	NET INVESTMENT	3957	2283	3249	2664		45068	57222

Section C

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS IN SERVICE As of 12/31/94					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	28	28
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	78	37	27	15	117	274
2116	Other Work Equipment	2065	1268	1489	880	5785	11487
2122	Furniture	5425	1085	446	398	3103	10457
2123	Office Support Equipment	759	460	391	194	1065	2869
2123	Co Communications Equip	288	68	729	1	165	1251
2124	Gen'l Purpose Computers	7373	4611	4573	3053	11184	30794
TOTAL ITEMS IN SERVICE		15988	7529	7655	4541	21447	57160

Section D

ESTIMATED JURISDICTIONAL ADMINISTRATIVE SAVINGS
IF EXPENSE LIMIT CHANGED FROM \$500 TO:

	\$750 A	\$1000 B	\$1500 C	\$2000 D
TOTAL	71	104	131	170

Section E

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1993 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	> \$2000 G	
2112	Motor Vehicles	0	0	0	0	0	0
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	1	0	0	1
2116	Other Work Equipment	16	10	30	48	1183	1287
2122	Furniture	0	0	0	0	0	0
2123	Office Support Equipment	0	0	0	0	0	0
2123	Co Communications Equip	0	0	0	0	0	0
2124	Gen'l Purpose Computers	52	4	9	10	1621	1696
TOTAL INVESTMENT		68	14	40	58	2804	2984

Section F

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1993					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	> \$2000 G	
2112	Motor Vehicles	0	0	0	0	0	0
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	1	0	0	1
2116	Other Work Equipment	26	11	24	27	200	288
2122	Furniture	0	0	0	0	0	0
2123	Office Support Equipment	0	0	0	0	0	0
2123	Co Communications Equip	0	0	0	0	0	0
2124	Gen'l Purpose Computers	90	4	7	6	68	175
TOTAL ITEMS IN SERVICE		116	15	32	33	268	464

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Section G

ACCOUNT A	DESCRIPTION B	INVESTMENTS PURCHASED IN 1994 (\$000)					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	0	0
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	6	6
2116	Other Work Equipment	17	2	7	37	686	749
2122	Furniture	2	0	0	0	0	2
2123	Office Support Equipment	0	0	0	0	0	0
2123	Co Communications Equip	0	0	0	0	0	0
2124	Gen'l Purpose Computers	3	0	8	11	225	247
TOTAL INVESTMENT		22	2	15	48	917	1004

Section H

ACCOUNT A	DESCRIPTION B	NUMBER OF PLANT ITEMS PURCHASED IN 1994					TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	0	0
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	0	0	0	0	2	2
2116	Other Work Equipment	27	2	6	20	129	184
2122	Furniture	3	0	0	0	0	3
2123	Office Support Equipment	0	0	0	0	0	0
2123	Co Communications Equip	0	0	0	0	0	0
2124	Gen'l Purpose Computers	5	0	7	7	19	38
TOTAL ITEMS IN SERVICE		35	2	13	27	150	227

Section A

ACCOUNT A	DESCRIPTION B	INVESTMENT IN SERVICE (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
1050 2112	Motor Vehicles	0	0	0	0	241137	241137
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	365	331	98	305	17056	18155
2116	Other Work Equipment	10060	10486	16761	19453	232556	289316
2122	Furniture	9578	3734	3104	3813	20971	41200
2123	Office Support Equipment	1959	2283	2509	2229	52676	61656
2123	Co Communications Equip	256	999	1567	138	31914	34874
2124	Gen'l Purpose Computers	20181	22884	23843	44913	796856	908677
	TOTAL INVESTMENT	42399	40717	47882	70851	1393166	1595015

Section B

ACCOUNT A	DESCRIPTION B	ACCUMULATED DEPRECIATION (\$000) As of 12/31/94					ACCOUNT TOTAL H=C Thru G
		\$500 - \$750 C	\$751 - \$1000 D	\$1001 - \$1500 E	\$1501 - \$2000 F	>\$2000 G	
2112	Motor Vehicles	0	0	0	0	131103	131103
2113	Aircraft	0	0	0	0	0	0
2114	Special Purpose Vehicles	0	0	0	0	0	0
2115	Garage Work Equipment	-17	-15	-4	-14	-773	-823
2116	Other Work Equipment	3323	3464	5536	6426	76816	95565
2122	Furniture	3819	1489	1238	1520	8361	16427
2123	Office Support Equipment	992	1156	1270	1128	26664	31210
2123	Co Communications Equip	105	409	642	57	13071	14283
2124	Gen'l Purpose Computers	14923	16922	17631	33211	589241	671928
TOTAL	ACCUM. DEPRECIATION	23145 ✓	23424	26312	42328 ✓	844484	959693 ✓
TOTAL	NET INVESTMENT	19254	17293	21570	28523	548682	635322